THE HYDERABAD AGRICULTURAL INCOME-TAX (VALIDITY OF NOTICES) Act, 1954.

No. II of 1954.

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*THE HYDERABAD AGRICULTURAL INCOM-TAX (VALIDITY OF NOTICES) ACT, 1954.

No. II of 1954.

An Act to remove doubts as to the validity of certain notices under the Hyderabad Income-tax Act, 1357 Fasli, in its application to agricultural income and under the Hyderabad Agricultural Income-tax Act, 1950.

Preamble.

WHEREAS it is expedient to remove doubts as to the validity of certain notices under the Hyderabad Income-tax Act, 1357 Fasli, in its application to agricultural income and under the Hyderabad Agricultural Income-tax Act, 1950;

IT is hereby enacted as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Hyderabad Agricultural Income-tax (Validity of Notices) Act, 1954.

(2) It extends to the whole of the State of Hyderabad.

(3) It shall come into force at once.

Validity of Certain Notices.

2. For the removal of doubts it is hereby enacted that every notice, so far as it relates to agricultural income, published or issued whether before or after the commencement of this Act,—

(*a*) under sub-section (2) of section 30 of the Hyderabad Income-tax Act, 1357 F., or

(*b*) under sub-section (1) of section 46 of the Hyderabad Income-tax Act, 1357 F., or

(*c*) under sub-section (2) of section 19 of the Hyderabad Agricultural Income-tax Act, 1950, or

(*d*) under section 27 of the Hyderabad Agricultural Income-tax, 1950, of

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(*e*) under or purporting to be under or in pursuance of any other provision of the said Acts requiring the submission of return of income,—

shall, notwithstanding any judgment or order to the contrary of any Court, Appellate Tribunal or Income-tax or Agricultural Income-tax Authority exercising jurisdiction in matters provided for in the said Acts in respect of agricultural income and whether or not any specified date on or before which the return is to be furnished is or has been given in the notice as an alternative, be deemed to give or to have given a period of notice in full compliance with law, and no such notice shall be called in question or be deemed to be or at any time to have been invalid for any purpose whatsoever (including any proceedings instituted whether before or after the commencement of this Act under or for a contravention of any of the provisions of either of the above-mentioned Acts so far as they relate to agricultural income) on the ground merely that a period insufficient in law within which to carry out the requirements of the notice has been specified therein.

Repeal.

3. The Hyderabad Agricultural Income-tax (Validity of Notices) Ordinance, 1953, is hereby repealed.

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